

(d) In the instance of notices required in subsection (b)(2), (3), (4), and (5) of this section, the notice shall include:

- (1) the amount of the current value;
- (2) the amount of the proposed or final value;
- (3) the amount of the proposed value that is the basis for the assessment in the applicable years of the 3-year cycle;
- (4) a statement:
  - (i) indicating the right of appeal; and
  - (ii) briefly describing the appeal process and the property owner's bill of rights; and
- (5) a statement that valuation records are available as provided by § 14-201 of this article.

(e) The notice shall be served as provided by § 8-402 of this subtitle on or before January 1 or any other date specified in this article.

(f) A failure to send a notice of any change in value or classification within 30 days after the date provided in subsection (e) of this section creates an irrebuttable presumption that in the instances specified in subsection (b)(1) through (4) of this section that the prior value has not changed unless:

- (1) the property has been transferred for consideration to new ownership during the previous calendar year;
- (2) the zoning classification of the property changed during the **CURRENT TRIENNIAL CYCLE OR THE** previous calendar year, **WHICHEVER IS EARLIER**, resulting in an increased value of the property;
- (3) a substantial change occurred in the use **OR CHARACTER** of the property during the **CURRENT TRIENNIAL CYCLE OR THE** previous calendar year, **WHICHEVER IS EARLIER**;
- (4) extensive improvements have been made on the property during the **CURRENT TRIENNIAL CYCLE OR THE** previous calendar year, **WHICHEVER IS EARLIER**, as provided in § 8-104(c)(1)(iii) of this title;
- (5) due to an error in calculating or measuring improvements on the property the assessment for the previous taxable year was clearly erroneous; or